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FINANCE DEPARTMENT

NOTIFICATION

The 31st March 2010

S.R.O. No.103/2010—In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule C to the said Act and direct that the said amendments shall come into force on the 1st April, 2010, namely:—

AMENDMENTS

In Schedule C,-

- (i) for the entry appearing in column (2) against serial No. 3 including the explanation thereto, the following entry shall be substituted, namely:—
“Light Diesel Oil and Aviation Turbine Fuel except when sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines;

Explanation— For the purpose of this entry, “scheduled airlines” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service;” and

- (ii) for the entry appearing in column (2) against serial No. 3A, the following entry shall be substituted, namely:—
“Motor Spirit including Petrol, High Speed Diesel”.

[No.14306-CTA-32/2009-F]

By order of the Governor

S. ROUT

Under-Secretary to Government